



Nebraska Monthly Withholding Deposit

FORM
501N

PLEASE DO NOT WRITE IN THIS SPACE

NAME AND LOCATION ADDRESS

NAME AND MAILING ADDRESS

Nebraska Identification Number	Deposit for Month of	Due Date
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☐ Check this box if your payment is being made by Electronic Funds Transfer (EFT).

Nebraska income tax withheld this period. Please pay this amount

\$

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this deposit and, to the best of my knowledge and belief, it is correct and complete.

sign
here

Authorized Signature

()

Daytime Phone

Signature of Preparer Other Than Taxpayer

()

Daytime Phone

Title

Date

Address

Date

INSTRUCTIONS

SPECIAL NOTE. You must be licensed for Nebraska withholding prior to filing this deposit. Complete Nebraska Tax Application, Form 20, to apply for this license and mail together with Form 501N.

WHO MUST FILE. Every employer or payor withholding Nebraska income tax must file a Nebraska Monthly Withholding Deposit, Form 501N, if the amount withheld exceeds \$500 for either the first or second month in a calendar quarter. A preidentified Form 501N will be mailed for each of the first two months of each quarter when the employer or payor has indicated on the Nebraska Tax Application, Form 20, that withholding will exceed \$500 per month. The Nebraska Withholding Return, Form 941N, will be mailed for filing the third month of each calendar quarter. **A Form 941N must be filed for each quarter even if the amount due is zero.** A Form 501N deposit does not have to be made if the monthly withholding is less than \$500.

If you are registered to make required electronic payments for withholding amounts, you will not be mailed the Form 501N, since it is a deposit form only. By filing an Authorization Agreement for Electronic Funds Transfer (EFT) of Tax Payments, Form 27EFT, you can register to remit all payments electronically.

WHEN AND WHERE TO FILE. This deposit, properly signed and accompanied by a check or money order payable to the Nebraska Department of Revenue, is considered timely filed if postmarked on or before the 15th day of the month following the calendar month covered by the deposit. Mail to the Nebraska Department of Revenue, P.O. Box 98915, Lincoln, Nebraska 68509-8915. Checks written to the Department of Revenue may be presented for payment electronically.

PREIDENTIFIED RETURN. This Form 501N is to be used only by the employer or payor whose name is printed on it. Contact the Nebraska Department of Revenue if:

1. You need to file a deposit but are currently not receiving these forms;
2. You did not receive a Form 501N for the current period;
3. You lost or misplaced your Form 501N for the current period; or
4. Your business name, location, or mailing address listed on the Form 501N are not correct.

Do not file Forms 501N which are photocopies, which are from another period, or which have not been preidentified.

PENALTY AND INTEREST. Penalty and interest may be imposed for failure to timely remit income tax withheld.

TAXPAYER ASSISTANCE. Call 1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729.

SPECIFIC INSTRUCTIONS

NEBRASKA INCOME TAX WITHHELD THIS PERIOD.

Enter the amount of Nebraska income tax withheld during the calendar month for which this deposit is being filed. If a deposit is not required until the second month, all tax withheld for the first and second months must be remitted.

SIGNATURES. This Form 501N must be signed by the taxpayer, partner, or corporate officer. If the taxpayer authorizes another person to sign this deposit, there must be a power of attorney on file with the department.

Any person who is paid for preparing a taxpayer's Form 501N must also sign the deposit as preparer.

Mail this deposit and remit payment. If required, payment must be made by electronic funds transfer (EFT).

NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98915, LINCOLN, NE 68509-8915

Visit our Web site: www.revenue.ne.gov, or call 1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729.

ATTACH CHECK OR MONEY ORDER HERE